Form **990**

Department of the Treasury
Internal Revenue Service

# Return of Organization Exempt from Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)**

► The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

**2002**

**Open to Public Inspection**

**A For the 2002 calendar year, or tax year beginning , 2002, and ending ,**

**B** Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return
- [ ] Amended return
- [ ] Application pending

Please use IRS label or print or type. See specific instructions.

POINT FOUNDATION
1408 MISSION AVE.
SAN RAFAEL, CA 94901-1971

**D** Employer Identification Number: 94-2147154

**E** Telephone number: 415-256-2800

**F** Accounting method: [ ] Cash [X] Accrual [ ] Other (specify) ►

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

*H and I are not applicable to section 527 organizations.*

**H (a)** Is this a group return for affiliates? . . . [ ] Yes [X] No

**H (b)** If 'Yes,' enter number of affiliates . ►

**H (c)** Are all affiliates included? . . . . . [ ] Yes [ ] No
(If 'No,' attach a list. See instructions.)

**H (d)** Is this a separate return filed by an organization covered by a group ruling? [ ] Yes [X] No

**G Web site:** ► N/A

**J Organization type** (check only one) . . . . . ► [X] 501(c) 3 ◄ (insert no.) [ ] 4947(a)(1) or [ ] 527

**K** Check here ► [ ] if the organization's gross receipts are normally not more than $25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

**I** Enter 4-digit GEN . . . . . ►

**M** Check ► [ ] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ► 394,201.

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Instructions)

| | | | | | |
|---|---|---|---|---|---|
| REVENUE | 1 Contributions, gifts, grants, and similar amounts received: | | | | |
| | a Direct public support | 1a | 151,872. | | |
| | b Indirect public support | 1b | | | |
| | c Government contributions (grants) | 1c | | | |
| | d Total (add lines 1a through 1c) (cash $ 151,872. noncash $ ) | | | 1d | 151,872. |
| | 2 Program service revenue including government fees and contracts (from Part VII, line 93) | | | 2 | 224,381. |
| | 3 Membership dues and assessments | | | 3 | |
| | 4 Interest on savings and temporary cash investments | | | 4 | 73. |
| | 5 Dividends and interest from securities | | | 5 | |
| | 6a Gross rents | 6a | | | |
| | b Less: rental expenses | 6b | | | |
| | c Net rental income or (loss) (subtract line 6b from line 6a) | | | 6c | |
| | 7 Other investment income (describe ► ) | | | 7 | |
| | 8a Gross amount from sales of assets other than inventory — (A) Securities: ; (B) Other: | 8a | | | |
| | b Less: cost or other basis and sales expenses | 8b | | | |
| | c Gain or (loss) (attach schedule) | 8c | | | |
| | d Net gain or (loss) (combine line 8c, columns (A) and (B)) | | | 8d | |
| | 9 Special events and activities (attach schedule) | | | | |
| | a Gross revenue (not including $ of contributions reported on line 1a) | 9a | | | |
| | b Less: direct expenses other than fundraising expenses | 9b | | | |
| | c Net income or (loss) from special events (subtract line 9b from line 9a) | | | 9c | |
| | 10a Gross sales of inventory, less returns and allowances | 10a | | | |
| | b Less: cost of goods sold | 10b | | | |
| | c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) | | | 10c | |
| | 11 Other revenue (from Part VII, line 103) | | | 11 | 17,875. |
| | 12 **Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) | | | 12 | 394,201. |
| EXPENSES | 13 Program services (from line 44, column (B)) | | | 13 | 378,784. |
| | 14 Management and general (from line 44, column (C)) | | | 14 | 83,396. |
| | 15 Fundraising (from line 44, column (D)) | | | 15 | 12,143. |
| | 16 Payments to affiliates (attach schedule) | | | 16 | |
| | 17 **Total expenses** (add lines 16 and 44, column (A)) | | | 17 | 474,323. |
| NET ASSETS | 18 Excess or (deficit) for the year (subtract line 17 from line 12) | | | 18 | -80,122. |
| | 19 Net assets or fund balances at beginning of year (from line 73, column (A)) | | | 19 | -169,554. |
| | 20 Other changes in net assets or fund balances (attach explanation) | | | 20 | |
| | 21 Net assets or fund balances at end of year (combine lines 18, 19, and 20) | | | 21 | -249,676. |

**Part II Statement of Functional Expenses** All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

| *Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.* | | (A) Total | (B) Program services | (C) Management and general | (D) Fundraising |
|---|---|---|---|---|---|
| 22 Grants and allocations (att sch) (cash $ ____ non-cash $ ____) | 22 | | | | |
| 23 Specific assistance to individuals (att sch) | 23 | | | | |
| 24 Benefits paid to or for members (att sch) | 24 | | | | |
| 25 Compensation of officers, directors, etc | 25 | | | | |
| 26 Other salaries and wages | 26 | 164,455. | 115,118. | 49,337. | |
| 27 Pension plan contributions | 27 | | | | |
| 28 Other employee benefits | 28 | 14,125. | 9,888. | 4,237. | |
| 29 Payroll taxes | 29 | 14,555. | 10,189. | 4,366. | |
| 30 Professional fundraising fees | 30 | | | | |
| 31 Accounting fees | 31 | 1,378. | 965. | 413. | |
| 32 Legal fees | 32 | | | | |
| 33 Supplies | 33 | 8,759. | 6,131. | 2,628. | |
| 34 Telephone | 34 | | | | |
| 35 Postage and shipping | 35 | 7,109. | 4,976. | 2,133. | |
| 36 Occupancy | 36 | 21,858. | 15,301. | 6,557. | |
| 37 Equipment rental and maintenance | 37 | 2,477. | 1,734. | 743. | |
| 38 Printing and publications | 38 | 105,474. | 105,474. | | |
| 39 Travel | 39 | 321. | | 321. | |
| 40 Conferences, conventions, and meetings | 40 | | | | |
| 41 Interest | 41 | 5,592. | | 5,592. | |
| 42 Depreciation, depletion, etc (attach schedule) | 42 | 3,993. | 2,795. | 1,198. | |
| 43 Other expenses not covered above (itemize): | | | | | |
| a SEE STATEMENT 1 | 43a | 124,227. | 106,213. | 5,871. | 12,143. |
| b | 43b | | | | |
| c | 43c | | | | |
| d | 43d | | | | |
| e | 43e | | | | |
| 44 Total functional expenses (add lines 22 - 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15 | 44 | 474,323. | 378,784. | 83,396. | 12,143. |

**Joint Costs.** Check ► ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in **(B)** Program services? ► ☐ Yes ☒ No

If 'Yes,' enter **(i)** the aggregate amount of these joint costs $ _____; **(ii)** the amount allocated to program services $ _____; **(iii)** the amount allocated to management and general $ _____; and **(iv)** the amount allocated to fundraising $ _____.

**Part III Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose? ► SEE STATEMENT 2

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) & (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others.)

| | Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.) |
|---|---|
| a SEE STATEMENT 3 (Grants and allocations $ ) | 378,784. |
| b (Grants and allocations $ ) | |
| c (Grants and allocations $ ) | |
| d (Grants and allocations $ ) | |
| e Other program services (Grants and allocations $ ) | |
| f **Total of Program Service Expenses** (should equal line 44, column (B), program services) ► | 378,784. |

## Part IV Balance Sheets (See Instructions)

| Note: *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.* | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| 45 Cash — non-interest-bearing | | | 7,895. | 45 | 373. |
| 46 Savings and temporary cash investments | | | 27,816. | 46 | |
| 47a Accounts receivable | 47a | 5,176. | | | |
| b Less: allowance for doubtful accounts | 47b | 2,709. | 4,014. | 47c | 2,467. |
| 48a Pledges receivable | 48a | | | | |
| b Less: allowance for doubtful accounts | 48b | | | 48c | |
| 49 Grants receivable | | | | 49 | |
| 50 Receivables from officers, directors, trustees, and key employees (attach schedule) | | | | 50 | |
| 51a Other notes & loans receivable (attach sch) | 51a | | | | |
| b Less: allowance for doubtful accounts | 51b | | | 51c | |
| 52 Inventories for sale or use | | | | 52 | |
| 53 Prepaid expenses and deferred charges | | | 3,007. | 53 | 1,822. |
| 54 Investments — securities (attach schedule) ► ☐ Cost ☐ FMV | | | | 54 | |
| 55a Investments — land, buildings, & equipment: basis | 55a | | | | |
| b Less: accumulated depreciation (attach schedule) | 55b | | | 55c | |
| 56 Investments — other (attach schedule) | | | 30,000. | 56 | 30,000. |
| 57a Land, buildings, and equipment: basis | 57a | 131,111. | | | |
| b Less: accumulated depreciation (attach schedule) STATEMENT 4 | 57b | 131,111. | 3,993. | 57c | |
| 58 Other assets (describe ► SEE STATEMENT 5 ) | | | 7,447. | 58 | 7,889. |
| 59 **Total assets** (add lines 45 through 58) (must equal line 74) | | | 84,172. | 59 | 42,551. |
| **LIABILITIES** | | | | | |
| 60 Accounts payable and accrued expenses | | | 18,016. | 60 | 23,056. |
| 61 Grants payable | | | | 61 | |
| 62 Deferred revenue | | | 179,485. | 62 | 179,485. |
| 63 Loans from officers, directors, trustees, and key employees (attach schedule) SEE STM 6 | | | | 63 | 3,000. |
| 64a Tax-exempt bond liabilities (attach schedule) | | | | 64a | |
| b Mortgages and other notes payable (attach schedule) | | | | 64b | |
| 65 Other liabilities (describe ► SEE STATEMENT 7 ) | | | 56,225. | 65 | 86,686. |
| 66 **Total liabilities** (add lines 60 through 65) | | | 253,726. | 66 | 292,227. |
| **NET ASSETS OR FUND BALANCES** | | | | | |
| **Organizations that follow SFAS 117, check here** ► [X] and complete lines 67 through 69 and lines 73 and 74. | | | | | |
| 67 Unrestricted | | | -169,554. | 67 | -249,676. |
| 68 Temporarily restricted | | | | 68 | |
| 69 Permanently restricted | | | | 69 | |
| **Organizations that do not follow SFAS 117, check here** ► ☐ and complete lines 70 through 74. | | | | | |
| 70 Capital stock, trust principal, or current funds | | | | 70 | |
| 71 Paid-in or capital surplus, or land, building, and equipment fund | | | | 71 | |
| 72 Retained earnings, endowment, accumulated income, or other funds | | | | 72 | |
| 73 **Total net assets or fund balances** (add lines 67 through 69 **or** lines 70 through 72; column (A) **must** equal line 19; column (B) **must** equal line 21) | | | -169,554. | 73 | -249,676. |
| 74 **Total liabilities and net assets/fund balances** (add lines 66 and 73) | | | 84,172. | 74 | 42,551. |

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

BAA

## Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions.)

| | | | |
|---|---|---|---|
| a | Total revenue, gains, and other support per audited financial statements | a | N/A |
| b | Amounts included on line a but not on line 12, Form 990: | | |
| (1) | Net unrealized gains on investments $ | | |
| (2) | Donated services and use of facilities $ | | |
| (3) | Recoveries of prior year grants $ | | |
| (4) | Other (specify): $ | | |
| | Add amounts on lines (1) through (4) | b | |
| c | Line a minus line b | c | |
| d | Amounts included on line 12, Form 990 but not on line a: | | |
| (1) | Investment expenses not included on line 6b, Form 990 $ | | |
| (2) | Other (specify): $ | | |
| | Add amounts on lines (1) and (2) | d | |
| e | Total revenue per line 12, Form 990 (line c plus line d) | e | |

## Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

| | | | |
|---|---|---|---|
| a | Total expenses and losses per audited financial statements | a | N/A |
| b | Amounts included on line a but not on line 17, Form 990: | | |
| (1) | Donated services and use of facilities $ | | |
| (2) | Prior year adjustments reported on line 20, Form 990 $ | | |
| (3) | Losses reported on line 20, Form 990 $ | | |
| (4) | Other (specify): $ | | |
| | Add amounts on lines (1) through (4) | b | |
| c | Line a minus line b | c | |
| d | Amounts included on line 17, Form 990 but not on line a: | | |
| (1) | Investment expenses not included on line 6b, Form 990 $ | | |
| (2) | Other (specify): $ | | |
| | Add amounts on lines (1) and (2) | d | |
| e | Total expenses per line 17, Form 990 (line c plus line d) | e | |

## Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see instructions.)

| (A) Name and address | (B) Title and average hours per week devoted to position | (C) Compensation (if not paid, enter -0-) | (D) Contributions to employee benefit plans and deferred compensation | (E) Expense account and other allowances |
|---|---|---|---|---|
| DANICA REMY<br>104 EAST MANOR DR.<br>MILL VALLEY, CA 94941 | PRESIDENT<br>3 | 0. | 0. | 0. |
| DIANA HADLEY<br>350 SOUTH GRANDE<br>TUCSON, AZ 85745 | SEC/TREAS<br>2 | 0. | 0. | 0. |
| ROBERT HILLMAN<br>6191 VINE HILL SCHOOL RD.<br>SEBASTOPOL, CA 95472 | TRUSTEE<br>1 | 0. | 0. | 0. |
| RON PERNICK<br>789 26TH AVENUE<br>SAN FRANCISCO, CA 94121 | TRUSTEE<br>1 | 0. | 0. | 0. |
| SUNITA DUTT<br>1130 FOURTH STREET<br>SAN RAFAEL, CA 94901 | TRUSTEE<br>2 | 0. | 0. | 0. |
| | | | | |

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? ☐ Yes ☒ No

If 'Yes,' attach schedule — see instructions.

**Part VI Other Information** (See instructions.)

| | | | Yes | No |
|---|---|---|---|---|
| 76 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity | | 76 | | X |
| 77 Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes. | | 77 | | X |
| 78a Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return? | | 78a | X | |
| b If 'Yes,' has it filed a tax return on **Form 990-T** for this year? | | 78b | X | |
| 79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement | | 79 | | X |
| 80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc, to any other exempt or nonexempt organization? | | 80a | | X |
| b If 'Yes,' enter the name of the organization ► N/A and check whether it is ☐ exempt or ☐ nonexempt. | | | | |
| 81a Enter direct or indirect political expenditures. See line 81 instructions | 81a 0. | | | |
| b Did the organization file **Form 1120-POL** for this year? | | 81b | | X |
| 82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? | | 82a | | X |
| b If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) | 82b N/A | | | |
| 83a Did the organization comply with the public inspection requirements for returns and exemption applications? | | 83a | X | |
| b Did the organization comply with the disclosure requirements relating to quid pro quo contributions? | | 83b | X | |
| 84a Did the organization solicit any contributions or gifts that were not tax deductible? | | 84a | | X |
| b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | 84b | N/A | |
| 85 *501(c)(4), (5), or (6) organizations.* a Were substantially all dues nondeductible by members? | | 85a | N/A | |
| b Did the organization make only in-house lobbying expenditures of $2,000 or less? | | 85b | N/A | |
| If 'Yes' was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year. | | | | |
| c Dues, assessments, and similar amounts from members | 85c N/A | | | |
| d Section 162(e) lobbying and political expenditures | 85d N/A | | | |
| e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices | 85e N/A | | | |
| f Taxable amount of lobbying and political expenditures (line 85d less 85e) | 85f N/A | | | |
| g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? | | 85g | N/A | |
| h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? | | 85h | N/A | |
| 86 *501(c)(7) organizations.* Enter: a Initiation fees and capital contributions included on line 12 | 86a N/A | | | |
| b Gross receipts, included on line 12, for public use of club facilities | 86b N/A | | | |
| 87 *501(c)(12) organizations.* Enter: a Gross income from members or shareholders | 87a N/A | | | |
| b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) | 87b N/A | | | |
| 88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX | | 88 | | X |
| 89a *501(c)(3) organizations.* Enter: Amount of tax imposed on the organization during the year under: section 4911 ► 0. ; section 4912 ► 0. ; section 4955 ► 0. | | | | |
| b *501(c)(3) and 501(c)(4) organizations.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction | | 89b | | X |
| c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► 0. | | | | |
| d Enter: Amount of tax on line 89c, above, reimbursed by the organization ► 0. | | | | |
| 90a List the states with which a copy of this return is filed ► CALIFORNIA | | | | |
| b Number of employees employed in the pay period that includes March 12, 2002 (See instructions.) | 90b 4 | | | |

91 The books are in care of ► MIKE STONE Telephone number ► 415-256-2800
Located at ► 1408 MISSION AVE., SAN RAFAEL, CA ZIP + 4 ► 94901

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041* — Check here N/A ► ☐
and enter the amount of tax-exempt interest received or accrued during the tax year ► 92 N/A

## Part VII Analysis of Income-Producing Activities (See instructions.)

| Note: *Enter gross amounts unless otherwise indicated.* | Unrelated business income (A) Business code | (B) Amount | Excluded by section 512, 513, or 514 (C) Exclusion code | (D) Amount | (E) Related or exempt function income |
|---|---|---|---|---|---|
| 93 Program service revenue: | | | | | |
| a LIST RENTAL | | | 13 | 2,920. | |
| b WHOLE EARTH MAGAZINE | | | | | 221,461. |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| f Medicare/Medicaid payments | | | | | |
| g Fees & contracts from government agencies | | | | | |
| 94 Membership dues and assessments | | | | | |
| 95 Interest on savings & temporary cash invmnts | | | 14 | 73. | |
| 96 Dividends & interest from securities | | | | | |
| 97 Net rental income or (loss) from real estate: | | | | | |
| a debt-financed property | | | | | |
| b not debt-financed property | | | | | |
| 98 Net rental income or (loss) from pers prop | | | | | |
| 99 Other investment income | | | | | |
| 100 Gain or (loss) from sales of assets other than inventory | | | | | |
| 101 Net income or (loss) from special events | | | | | |
| 102 Gross profit or (loss) from sales of inventory | | | | | |
| 103 Other revenue: a | | | | | |
| b ADVERTISING | 541800 | 17,109. | | | |
| c MISCELLANEOUS | | | 1 | 766. | |
| d | | | | | |
| e | | | | | |
| 104 Subtotal (add columns (B), (D), and (E)) | | 17,109. | | 3,759. | 221,461. |
| 105 **Total** (add line 104, columns (B), (D), and (E)) ► | | | | | 242,329. |

**Note:** *Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.*

## Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See instructions.)

| Line No. ▼ | Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes). |
|---|---|
| 93A | FUNDS PROVIDED BY SALES OF THE WHOLE EARTH MAGAZINE. THE MAGAZINE IS THE MAIN VEHICLE FOR THE ACCOMPLISHMENT OF THE ORGANIZATION'S EXEMPT PURPOSE: TO EDUCATE THE PUBLIC AS TO ISSUES RELATING TO THE ENVIRONMENT, THE ECONOMY, TECHNOLOGY AND SUSTAINABILITY. |

## Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions.)

| (A) Name, address, and EIN of corporation, partnership, or disregarded entity | (B) Percentage of ownership interest | (C) Nature of activities | (D) Total income | (E) End-of-year assets |
|---|---|---|---|---|
| N/A | % | | | |
| | % | | | |
| | % | | | |
| | % | | | |

## Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions.)

a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

**Note:** *If 'Yes' to **(b)**, file Form 8870 **and** Form 4720 (see instructions).*

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

► Signature of officer COPY Date

► Type or print name and title

**Paid Preparer's Use Only**

| | | | |
|---|---|---|---|
| Preparer's signature ► SANDRA REINHARDT | Sandra Reinhardt | Date 11-7-03 | Check if self-employed ► [X] |
| Preparer's SSN or PTIN (see General Instruction W) | P00002472 | | |
| Firm's name (or yours if self-employed) address, and ZIP + 4 ► | SANDRA MADISON REINHARDT, CPA<br>1363 LINCOLN AVE., STE. 5<br>SAN RAFAEL, CA 94901 | EIN ► | 91-1757620 |
| | | Phone no. ► | (415) 453-0207 |

**SCHEDULE A**
**(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

# Organization Exempt Under Section 501(c)(3)

**(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust**

**Supplementary Information — (See separate instructions.)**

► **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ.**

OMB No. 1545-0047

**2002**

Name of the organization: POINT FOUNDATION

Employer identification number: 94-2147154

## Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions. List each one. If there are none, enter 'None.')

| (a) Name and address of each employee paid more than $50,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans and deferred compensation | (e) Expense account and other allowances |
|---|---|---|---|---|
| NONE | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total number of other employees paid over $50,000 ► | 0 | | | |

## Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions. List each one (whether individuals or firms). If there are none, enter 'None.')

| (a) Name and address of each independent contractor paid more than $50,000 | (b) Type of service | (c) Compensation |
|---|---|---|
| NONE | | |
| | | |
| | | |
| | | |
| | | |
| Total number of others receiving over $50,000 for professional services ► 0 | | |

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.**

## Part III Statements About Activities (See instructions.)

| | | Yes | No |
|---|---|---|---|
| 1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities ► $ N/A **(Must equal amounts on line 38,** Part VI-A, or line **i** of Part VI-B.) | 1 | | X |
| Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes,' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities. | | | |
| 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? *(If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.)* | | | |
| a Sale, exchange, or leasing of property? | 2a | | X |
| b Lending of money or other extension of credit? | 2b | | X |
| c Furnishing of goods, services, or facilities? | 2c | | X |
| d Payment of compensation (or payment or reimbursement of expenses if more than $1,000)? | 2d | | X |
| e Transfer of any part of its income or assets? | 2e | | X |
| 3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See **Note** below.) | 3 | | X |
| 4 Do you have a section 403(b) annuity plan for your employees? | 4 | | X |

**Note:** *Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs 'qualify' to receive payments.*

## Part IV Reason for Non-Private Foundation Status (See instructions.)

The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)

7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ►

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)

11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

12 ☐ An organization that normally receives: **(1) more than 33-1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc, functions — subject to certain exceptions, and **(2) no more than 33-1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions.)

| **(a)** Name(s) of supported organization(s) | **(b)** Line number from above |
|---|---|
| | |
| | |
| | |

14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.*

**Note:** *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.*

| Calendar year (or fiscal year beginning in) ► | (a) 2001 | (b) 2000 | (c) 1999 | (d) 1998 | (e) Total |
|---|---|---|---|---|---|
| 15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) | 149,106. | 179,211. | 159,866. | 206,375. | 694,558. |
| 16 Membership fees received | | | | | |
| 17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc, purpose | 224,329. | 306,249. | 333,167. | 414,162. | 1,277,907. |
| 18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975 | 801. | 2,550. | 1,603. | 5,005. | 9,959. |
| 19 Net income from unrelated business activities not included in line 18 | | | | | |
| 20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf | | | | | |
| 21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge | | | | | |
| 22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets. SEE STMT 8 | 9,299. | 2,232. | 3,300. | 3,763. | 18,594. |
| 23 Total of lines 15 through 22 | 383,535. | 490,242. | 497,936. | 629,305. | 2,001,018. |
| 24 Line 23 minus line 17 | 159,206. | 183,993. | 164,769. | 215,143. | 723,111. |
| 25 Enter 1% of line 23 | 3,835. | 4,902. | 4,979. | 6,293. | |

**26 Organizations described on lines 10 or 11:** a Enter 2% of amount in column (e), line 24 ► 26a 14,462.

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ► 26b 215,142.

c Total support for section 509(a)(1) test: Enter line 24, column (e) ► 26c 723,111.

d Add: Amounts from column (e) for lines: 18 9,959. 19 _____ 22 18,594. 26b 215,142. 26d 243,695.

e Public support (line 26c minus line 26d total) ► 26e 479,416.

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ► 26f 66.30 %

**27 Organizations described on line 12:** N/A

a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' **Do not file this list with your return.** Enter the sum of such amounts for each year:

(2001) _____ (2000) _____ (1999) _____ (1998) _____

b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) **Do not file this list with your return.** After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of these differences (the excess amounts) for each year:

(2001) _____ (2000) _____ (1999) _____ (1998) _____

c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ 27c

d Add: Line 27a total _____ and line 27b total _____ 27d

e Public support (line 27c total minus line 27d total) ► 27e

f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ► 27f

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ► 27g %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ► 27h %

**28 Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. **Do not file this list with your return.** Do not include these grants in line 15.

**Part V** **Private School Questionnaire** (See instructions.)
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

N/A

| | | Yes | No |
|---|---|---|---|
| 29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? | 29 | | |
| 30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? | 30 | | |
| 31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? | 31 | | |
| If 'Yes,' please describe; if 'No,' please explain. (If you need more space, attach a separate statement.) | | | |
| 32 Does the organization maintain the following: | | | |
| a Records indicating the racial composition of the student body, faculty, and administrative staff? | 32a | | |
| b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? | 32b | | |
| c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? | 32c | | |
| d Copies of all material used by the organization or on its behalf to solicit contributions? | 32d | | |
| If you answered 'No' to any of the above, please explain. (If you need more space, attach a separate statement.) | | | |
| 33 Does the organization discriminate by race in any way with respect to: | | | |
| a Students' rights or privileges? | 33a | | |
| b Admissions policies? | 33b | | |
| c Employment of faculty or administrative staff? | 33c | | |
| d Scholarships or other financial assistance? | 33d | | |
| e Educational policies? | 33e | | |
| f Use of facilities? | 33f | | |
| g Athletic programs? | 33g | | |
| h Other extracurricular activities? | 33h | | |
| If you answered 'Yes' to any of the above, please explain. (If you need more space, attach a separate statement.) | | | |
| 34a Does the organization receive any financial aid or assistance from a governmental agency? | 34a | | |
| b Has the organization's right to such aid ever been revoked or suspended? | 34b | | |
| If you answered 'Yes' to either 34a or b, please explain using an attached statement. | | | |
| 35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev Proc 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' attach an explanation. | 35 | | |

## Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions.)

(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check ► a ☐ if the organization belongs to an affiliated group. Check ► b ☐ if you checked 'a' and 'limited control' provisions apply.

| Limits on Lobbying Expenditures (The term 'expenditures' means amounts paid or incurred.) | | (a) Affiliated group totals | (b) To be completed for ALL electing organizations |
|---|---|---|---|
| 36 Total lobbying expenditures to influence public opinion (grassroots lobbying) | 36 | | |
| 37 Total lobbying expenditures to influence a legislative body (direct lobbying) | 37 | | |
| 38 Total lobbying expenditures (add lines 36 and 37) | 38 | | |
| 39 Other exempt purpose expenditures | 39 | | |
| 40 Total exempt purpose expenditures (add lines 38 and 39) | 40 | | |
| 41 Lobbying nontaxable amount. Enter the amount from the following table — | | | |
| **If the amount on line 40 is —** / **The lobbying nontaxable amount is —** | | | |
| Not over $500,000 — 20% of the amount on line 40 | | | |
| Over $500,000 but not over $1,000,000 — $100,000 plus 15% of the excess over $500,000 | | | |
| Over $1,000,000 but not over $1,500,000 — $175,000 plus 10% of the excess over $1,000,000 | 41 | | |
| Over $1,500,000 but not over $17,000,000 — $225,000 plus 5% of the excess over $1,500,000 | | | |
| Over $17,000,000 — $1,000,000 | | | |
| 42 Grassroots nontaxable amount (enter 25% of line 41) | 42 | | |
| 43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 | 43 | | |
| 44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 | 44 | | |
| **Caution:** *If there is an amount on either line 43 or line 44, you must file Form 4720.* | | | |

### 4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50.)

| | Lobbying Expenditures During 4-Year Averaging Period | | | | |
|---|---|---|---|---|---|
| **Calendar year (or fiscal year beginning in)** ► | (a) 2002 | (b) 2001 | (c) 2000 | (d) 1999 | (e) Total |
| 45 Lobbying nontaxable amount | | | | | |
| 46 Lobbying ceiling amount (150% of line 45(e)) | | | | | |
| 47 Total lobbying expenditures | | | | | |
| 48 Grassroots nontaxable amount | | | | | |
| 49 Grassroots ceiling amount (150% of line 48(e)) | | | | | |
| 50 Grassroots lobbying expenditures | | | | | |

## Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See instructions.)

N/A

| During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: | Yes | No | Amount |
|---|---|---|---|
| a Volunteers | | | |
| b Paid staff or management (Include compensation in expenses reported on lines **c** through **h.**) | | | |
| c Media advertisements | | | |
| d Mailings to members, legislators, or the public | | | |
| e Publications, or published or broadcast statements | | | |
| f Grants to other organizations for lobbying purposes | | | |
| g Direct contact with legislators, their staffs, government officials, or a legislative body | | | |
| h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means | | | |
| i Total lobbying expenditures (add lines **c** through **h.**) | | | |

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities.

**Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations** (See instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

| | | Yes | No |
|---|---|---|---|
| a Transfers from the reporting organization to a noncharitable exempt organization of: | | | |
| (i) Cash | 51a (i) | | X |
| (ii) Other assets | a (ii) | | X |
| b Other transactions: | | | |
| (i) Sales or exchanges of assets with a noncharitable exempt organization | b (i) | | X |
| (ii) Purchases of assets from a noncharitable exempt organization | b (ii) | | X |
| (iii) Rental of facilities, equipment, or other assets | b (iii) | | X |
| (iv) Reimbursement arrangements | b (iv) | | X |
| (v) Loans or loan guarantees | b (v) | | X |
| (vi) Performance of services or membership or fundraising solicitations | b (vi) | | X |
| c Sharing of facilities, equipment, mailing lists, other assets, or paid employees | c | | X |

d If the answer to any of the above is 'Yes,' complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

| (a) Line no. | (b) Amount involved | (c) Name of noncharitable exempt organization | (d) Description of transfers, transactions, and sharing arrangements |
|---|---|---|---|
| N/A | | | |

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ► ☐ Yes ☒ No

b If 'Yes,' complete the following schedule:

| (a) Name of organization | (b) Type of organization | (c) Description of relationship |
|---|---|---|
| N/A | | |

**Schedule B**
**(Form 990, 990-EZ, or 990-PF)**
Department of the Treasury
Internal Revenue Service

# Schedule of Contributors

**Supplementary information for line 1 of Form 990, 990-EZ and 990-PF (see instructions)**

OMB No. 1545-0047

**2002**

| Name of organization | Employer identification number |
|---|---|
| POINT FOUNDATION | 94-2147154 |

**Organization type** (check one):

| **Filers of:** | **Section:** |
|---|---|
| Form 990 or 990-EZ | [X] 501(c)( 3 ) (enter number) organization |
| | [ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation |
| | [ ] 527 political organization |
| Form 990-PF | [ ] 501(c)(3) exempt private foundation |
| | [ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation |
| | [ ] 501(c)(3) taxable private foundation |

Check if your organization is covered by the **General Rule** or a **Special Rule.** **(Note:** *Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General Rule and a Special Rule — see instructions.)*

**General Rule —**

[ ] For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

**Special Rules —**

[X] For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of $5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not aggregate to more than $1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc, purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc, contributions of $5,000 or more during the year.) ..... ► $ _____

**Caution:** *Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but* ***must*** *check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).*

**BAA For Paperwork Reduction Act Notice, see the instructions for Form 990 and Form 990-EZ.**

Schedule B (Form 990, 990-EZ, or 990-PF) (2002)

**STATEMENT 1**
**FORM 990, PART II, LINE 43**
**OTHER EXPENSES**

| | (A) TOTAL | (B) PROGRAM SERVICES | (C) MANAGEMENT & GENERAL | (D) FUNDRAISING |
|---|---|---|---|---|
| ADVERTISING | 2,500. | 2,500. | | |
| BANK CHARGES | 4,078. | 2,855. | 1,223. | |
| BOARD EXPENSE | 1,400. | | 1,400. | |
| CIRCULATION | 36,216. | 36,216. | | |
| CONTRACT SERVICES | 54,908. | 54,908. | | |
| DEVELOPMENT EXPENSE | 12,143. | | | 12,143. |
| EDITORIAL EXPENSE | 8,413. | 8,413. | | |
| MISCELLANEOUS | 278. | | 278. | |
| PAYROLL SERVICE FEE | 1,050. | 735. | 315. | |
| PROP & LIAB INSURANCE | 2,129. | | 2,129. | |
| TELECOMMUNICATIONS | 4,303. | 3,012. | 1,291. | |
| VOIDED CHECKS | -3,465. | -2,426. | -1,039. | |
| WEBSITE | 274. | | 274. | |
| TOTAL | $ 124,227. | $ 106,213. | $ 5,871. | $ 12,143. |

**STATEMENT 2**
**FORM 990 , PART III**
**ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

TO PUBLISH EDUCATIONAL INFORMATION, PARTICULARLY IN REGARD TO ECOLOGY, SUSTAINABILITY AND APPROPRIATE TECHNOLOGY.

**STATEMENT 3**
**FORM 990, PART III, LINE A**
**STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

| DESCRIPTION | GRANTS AND ALLOCATIONS | PROGRAM SERVICE EXPENSES |
|---|---|---|
| PUBLICATION OF WHOLE EARTH MAGAZINE, 30,000 COPIES PER ISSUE, FOUR ISSUES PER YEAR. THE PURPOSE OF THE MAGAZINE IS TO EDUCATE THE PUBLIC ABOUT THE RELATIONSHIP BETWEEN THE ENVIRONMENT, THE ECONOMY AND TECHNOLOGY, AND TO OFFER INFORMATION ON SUSTAINABILITY. | | 378,784. |
| | $ 0. | $ 378,784. |

**STATEMENT 4**
**FORM 990, PART IV, LINE 57**
**LAND, BUILDINGS, AND EQUIPMENT**

| CATEGORY | BASIS | ACCUM. DEPREC. | BOOK VALUE |
|---|---|---|---|
| MACHINERY AND EQUIPMENT | $ 131,111. | $ 131,111. | $ 0. |
| TOTAL | $ 131,111. | $ 131,111. | $ 0. |

**STATEMENT 5**
**FORM 990, PART IV, LINE 58**
**OTHER ASSETS**

| | |
|---|---|
| DEPOSITS | $ 1,149. |
| NET INTANGIBLE ASSETS | 6,740. |
| TOTAL | $ 7,889. |

**STATEMENT 6**
**FORM 990, PART IV, LINE 63**
**LOANS FROM OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES**

| | | BALANCE DUE |
|---|---|---|
| LENDER'S NAME: | ROBERT HILLMAN | |
| LENDER'S TITLE: | TRUSTEE | |
| PURPOSE OF LOAN: | OPERATIONS | |
| ORIGINAL AMOUNT: | 3,000. | |
| BALANCE DUE: | | 3,000. |
| | TOTAL | $ 3,000. |

**STATEMENT 7**
**FORM 990, PART IV, LINE 65**
**OTHER LIABILITIES**

| | |
|---|---|
| LOAN PAYABLE | $ 15,000. |
| LONG-TERM NOTE | 61,575. |
| PAYROLL LIABILITIES | 10,111. |
| TOTAL | $ 86,686. |

**STATEMENT 8**
**SCHEDULE A, PART IV-A, LINE 22**
**OTHER INCOME**

| DESCRIPTION | (A) 2001 | (B) 2000 | (C) 1999 | (D) 1998 | (E) TOTAL |
|---|---|---|---|---|---|
| MISCELLANEOUS | $ 9,299. | $ 2,232. | $ 3,300. | $ 3,763. | $ 18,594. |
| TOTAL | $ 9,299. | $ 2,232. | $ 3,300. | $ 3,763. | $ 18,594. |

Form **990-T**

Department of the Treasury
Internal Revenue Service

# Exempt Organization Business Income Tax Return (and proxy tax under Section 6033(e))

For calendar year 2002 or other tax year beginning _____ 2002, and ending _____, _____

► See separate instructions.

OMB No. 1545-0687

**2002**

A [ ] Check box if address changed

B Exempt under Section
[X] 501( C )( 3 )
[ ] 408(e) [ ] 220(e)
[ ] 408A [ ] 530(a)
[ ] 529(a)

C Book value of all assets at end of year 42,551.

Please Print or Type

( [ ] check box if name changed and see instructions)

POINT FOUNDATION
1408 MISSION AVE.
SAN RAFAEL, CA 94901-1971

D Employer identification number (Employees' trust, see instructions for Block D.) 94-2147154

E New unrelated business activity codes (See instructions for Block E.) 541800

F Group exemption number (see instructions for Block F) ►

G Check organization type ► [X] 501(c) corporation [ ] 501(c) trust [ ] 401(a) trust [ ] Other trust

H Describe the organization's primary unrelated business activity.
► ADVERTISING SALES

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ► [ ] Yes [X] No
If 'Yes,' enter the name and identifying number of the parent corporation ►

J The books are in care of ► MIKE STONE Telephone number ► 415-256-2800

## Part I Unrelated Trade or Business Income

| | | (A) Income | (B) Expenses | (C) Net |
|---|---|---|---|---|
| 1a Gross receipts or sales ___ b Less returns and allowances ___ c Balance ► | 1c | | | |
| 2 Cost of goods sold (Schedule A, line 7) | 2 | | | |
| 3 Gross profit (subtract line 2 from line 1c) | 3 | | | |
| 4a Capital gain net income (attach Schedule D) | 4a | | | |
| b Net gain (loss) (Form 4797, Part II, line 18) (attach Form 4797) | 4b | | | |
| c Capital loss deduction for trusts | 4c | | | |
| 5 Income (loss) from partnerships and S corporations (attach statement) | 5 | | | |
| 6 Rent income (Schedule C) | 6 | | | |
| 7 Unrelated debt-financed income (Schedule E) | 7 | | | |
| 8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F) | 8 | | | |
| 9 Investment income of a section 501(c)(7), (9), or (17) organization (Sch G) | 9 | | | |
| 10 Exploited exempt activity income (Schedule I) | 10 | | | |
| 11 Advertising income (Schedule J) | 11 | 17,109. | 2,582. | 14,527. |
| 12 Other income (see instructions — attach schedule) | 12 | | | |
| 13 **Total** (combine lines 3 through 12) | 13 | 17,109. | 2,582. | 14,527. |

## Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)

(Except for contributions, deductions must be directly connected with the unrelated business income.)

| | | | |
|---|---|---|---|
| 14 Compensation of officers, directors, and trustees (Schedule K) | | 14 | |
| 15 Salaries and wages | | 15 | |
| 16 Repairs and maintenance | | 16 | |
| 17 Bad debts | | 17 | |
| 18 Interest (attach schedule) | | 18 | |
| 19 Taxes and licenses | | 19 | |
| 20 Charitable contributions (see instructions for limitation rules) | | 20 | |
| 21 Depreciation (attach Form 4562) | 21 | | |
| 22 Less depreciation claimed on Schedule A and elsewhere on return | 22a | 22b | |
| 23 Depletion | | 23 | |
| 24 Contributions to deferred compensation plans | | 24 | |
| 25 Employee benefit programs | | 25 | |
| 26 Excess exempt expenses (Schedule I) | | 26 | |
| 27 Excess readership costs (Schedule J) | | 27 | 14,527. |
| 28 Other deductions (attach schedule) | | 28 | |
| 29 **Total deductions** (add lines 14 through 28) | | 29 | 14,527. |
| 30 Unrelated business taxable income before net operating loss deduction (subtract line 29 from line 13) | | 30 | |
| 31 Net operating loss deduction | | 31 | |
| 32 Unrelated business taxable income before specific deduction (subtract line 31 from line 30) | | 32 | 0. |
| 33 Specific deduction (Generally $1,000, but see line 33 instructions for exceptions) | | 33 | |
| 34 **Unrelated business taxable income** (subtract line 33 from line 32). If line 33 is greater than line 32, enter the smaller of zero or line 32 | | 34 | 0. |

## Part III Tax Computation

| | | | |
|---|---|---|---|
| 35 | **Organizations Taxable as Corporations** (see instructions for tax computation) Controlled group members (sections 1561 and 1563) — check here ☐. **See instructions** and: | | |
| a | Enter your share of the $50,000, $25,000, and $9,925,000 taxable income brackets (in that order): (1) $ (2) $ (3) $ | | |
| b | Enter organization's share of: (1) additional 5% tax (not more than $11,750) $ (2) additional 3% tax (not more than $100,000) $ | | |
| c | Income tax on the amount on line 34 ► | 35c | 0. |
| 36 | **Trusts Taxable at Trust Rates** (see instructions for tax computation) Income tax on the amount on line 34 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041) ► | 36 | |
| 37 | **Proxy tax** (see instructions) ► | 37 | |
| 38 | Alternative minimum tax | 38 | |
| 39 | **Total** (add lines 37 and 38 to line 35c or 36, whichever applies) | 39 | 0. |

## Part IV Tax and Payments

| | | | | | |
|---|---|---|---|---|---|
| 40a | Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) | 40a | | | |
| b | Other credits (see instructions) | 40b | | | |
| c | General business credit — Check here and indicate which forms are attached: ☐ Form 3800 ☐ Form(s) (specify) ► | 40c | | | |
| d | Credit for prior year minimum tax (attach Form 8801 or 8827) | 40d | | | |
| e | **Total credits** (add lines 40a through 40d) | | | 40e | 0. |
| 41 | Subtract line 40e from line 39 | | | 41 | 0. |
| 42 | Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule) | | | 42 | |
| 43 | **Total tax** (add lines 41 and 42) | | | 43 | 0. |
| 44 | **Payments:** a 2001 overpayment credited to 2002 | 44a | | | |
| b | 2002 estimated tax payments | 44b | | | |
| c | Tax deposited with Form 8868 | 44c | | | |
| d | Foreign organizations — Tax paid or withheld at source (see instructions) | 44d | | | |
| e | Backup withholding (see instructions) | 44e | | | |
| f | Other credits and payments (see instructions) | 44f | | | |
| 45 | **Total payments** (add lines 44a through 44f) | | | 45 | 0. |
| 46 | Estimated tax penalty (see instructions). Check ► ☐ if Form 2220 is attached | | | 46 | |
| 47 | **Tax due** — If line 45 is less than the total of lines 43 and 46, enter amount owed ► | | | 47 | |
| 48 | **Overpayment** — If line 45 is larger than the total of lines 43 and 46, enter amount overpaid ► | | | 48 | |
| 49 | Enter the amount of line 48 you want: **Credited to 2003 estimated tax** ► **Refunded** ► | | | 49 | |

## Part V Statements Regarding Certain Activities and Other Information (see instructions)

| | | Yes | No |
|---|---|---|---|
| 1 | At any time during the 2002 calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' the organization may have to file Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country here ► | | X |
| 2 | During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If 'Yes,' see the instructions for other forms the organization may have to file. | | X |
| 3 | Enter the amount of tax-exempt interest received or accrued during the tax year ► $ 0. | | |

## Schedule A — Cost of Goods Sold (See instructions)

Method of inventory valuation (specify) ►

| | | | | | |
|---|---|---|---|---|---|
| 1 | Inventory at beginning of year | 1 | | 6 Inventory at end of year | 6 |
| 2 | Purchases | 2 | | 7 **Cost of goods sold.** Subtract line 6 from line 5. (Enter here and on line 2, Part I.) | 7 |
| 3 | Cost of labor | 3 | | | |
| 4a | Additional section 263A costs (attach schedule) | 4a | | | |
| b | Other costs (attach sch) | 4b | | | |
| 5 | **Total** — Add lines 1 through 4b | 5 | | | |

| | Yes | No |
|---|---|---|
| 8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? | | X |

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

► Signature of officer COPY Date ► Title

May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes ☐ No

**Paid Preparer's Use Only**

Preparer's signature ► Sandra Reinhardt SANDRA REINHARDT Date 11-7-03 Check if self-employed [X] Preparer's SSN or PTIN P00002472

Firm's name (or yours if self-employed) address, and ZIP code ► SANDRA MADISON REINHARDT, CPA
1363 LINCOLN AVE., STE. 5
SAN RAFAEL, CA 94901

EIN 91-1757620

Phone number (415) 453-0207

## Schedule C – Rent Income (from Real Property and Personal Property Leased with Real Property) (see instructions)

1 Description of property

(1)
(2)
(3)
(4)

| 2 Rent received or accrued | | 3 Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule) |
|---|---|---|
| (a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) | (b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) | |
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| Total | Total | |
| **Total income** (Add totals of columns 2(a) and 2(b). Enter here and on line 6, column (A), Part I, page 1.) ► | | **Total deductions.** Enter here and on line 6, column (B), Part I, page 1 ► |

## Schedule E – Unrelated Debt-Financed Income (see instructions)

| 1 Description of debt-financed property | 2 Gross income from or allocable to debt-financed property | 3 Deductions directly connected with or allocable to debt-financed property | |
|---|---|---|---|
| | | (a) Straight line depreciation (attach sch) | (b) Other deductions (attach schedule) |
| (1) | | | |
| (2) | | | |
| (3) | | | |
| (4) | | | |

| 4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule) | 5 Average adjusted basis of or allocable to debt-financed property (attach schedule) | 6 Column 4 divided by column 5 | 7 Gross income reportable (column 2 x column 6) | 8 Allocable deductions (column 6 x total of columns 3(a) and 3(b)) |
|---|---|---|---|---|
| (1) | | % | | |
| (2) | | % | | |
| (3) | | % | | |
| (4) | | % | | |
| **Totals** ► | | | Enter here and on line 7, column (A), Part I, page 1 | Enter here and on line 7, column (B), Part I, page 1 |
| **Total dividends-received deductions** included in column 8 ► | | | | |

## Schedule F – Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

| 1 Name of Controlled Organization | 2 Employer Identification Number | Exempt Controlled Organizations | | | |
|---|---|---|---|---|---|
| | | 3 Net unrelated income (loss) (see instructions) | 4 Total of specified payments made | 5 Part of column 4 that is included in the controlling organization's gross income | 6 Deductions directly connected with income in column 5 |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |

Nonexempt Controlled Organizations

| 7 Taxable Income | 8 Net unrelated income (loss) (see instructions) | 9 Total of specified payments made | 10 Part of column 9 that is included in the controlling organization's gross income | 11 Deductions directly connected with income in column 10 |
|---|---|---|---|---|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| 12 **Totals** | | | Add columns 5 and 10. Enter here and on line 8, column (A), Part I, page 1. | Add columns 6 and 11. Enter here and on line 8, column (B), Part I, page 1. |

## Schedule G — Investment Income of a Section 501(c)(7), (9), or (17) Organization (See instructions.)

| 1 Description of income | 2 Amount of income | 3 Deductions directly connected (attach schedule) | 4 Set-asides (attach schedule) | 5 Total deductions and set-asides (column 3 plus column 4) |
|---|---|---|---|---|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| Totals ► | Enter here and on line 9, column (A), Part I, page 1. | | | Enter here and on line 9, column (B), Part I, page 1. |

## Schedule I — Exploited Exempt Activity Income, Other Than Advertising Income (See instructions.)

| 1 Description of exploited activity | 2 Gross unrelated business income from trade or business | 3 Expenses directly connected with production of unrelated business income | 4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute columns 5 through 7 | 5 Gross income from activity that is not unrelated business income | 6 Expenses attributable to column 5 | 7 Excess exempt expenses (column 6 minus column 5, but not more than column 4) |
|---|---|---|---|---|---|---|
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Column totals ► | Enter here and on line 10, column (A), Part I, page 1. | Enter here and on line 10, column (B), Part I, page 1. | | | | Enter here and on line 26, Part II, page 1. |

## Schedule J — Advertising Income (See instructions.)

### Part I Income From Periodicals Reported on a Consolidated Basis

| 1 Name of periodical | 2 Gross advertising income | 3 Direct advertising costs | 4 Advertising gain or (loss) (column 2 minus column 3). If a gain, compute columns 5 through 7 | 5 Circulation income | 6 Readership costs | 7 Excess readership costs (column 6 minus column 5, but not more than column 4) |
|---|---|---|---|---|---|---|
| (1) WHOLE EARTH | 17,109. | 2,582. | | 221,461. | 378,784. | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Column totals (carry to Part II, line (5)) ► | 17,109. | 2,582. | 14,527. | 221,461. | 378,784. | 14,527. |

### Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

| | | | | | | |
|---|---|---|---|---|---|---|
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| (5) Totals from Part I | 17,109. | 2,582. | | | | 14,527. |
| Column totals, Part II ► | Enter here and on line 11, column (A), Part I, page 1. 17,109. | Enter here and on line 11, column (B), Part I, page 1. 2,582. | | | | Enter here and on line 27, Part II, page 1. 14,527. |

## Schedule K — Compensation of Officers, Directors, and Trustees (See instructions.)

| 1 Name | 2 Title | 3 Percent of time devoted to business | 4 Compensation attributable to unrelated business |
|---|---|---|---|
| | | % | |
| | | % | |
| | | % | |
| | | % | |
| Total — Enter here and on line 14, Part II, page 1 ► | | | |

YEAR 2002

# California Exempt Organization Annual Information Return

FORM 199

For calendar or fiscal year beginning month day year 2002, and ending month day year

**IMPORTANT: Your number is required.**

California corporation number: D-0546604

Federal employer identification number: 94-2147154

**Attach Preaddressed Label or See Instructions**

Corporation/Organization name: POINT FOUNDATION

Address: 1408 MISSION AVE.

APT no.:

PMB no.:

City, State, ZIP Code: SAN RAFAEL, CA 94901-1971

A Final return? ☐ Yes. Check applicable box. ☒ No
● ☐ Dissolved ☐ Withdrawn ☐ Merged/Reorganized (attach explanation)
If a box is checked, enter date ●

B Check forms filed this year: State: ☒ 109 ☐ 100 ☐ 100S ☐ 100W Fed: ☒ 990
Fed: ☐ 990EZ ☒ 990T ☐ 990PF ☐ 1041 ☐ 1120H ☐ 1120

C If organization is exempt under R&TC Section 23701d and is a school, public charity, religious organization, or is controlled by a religious operation, check box. **See General Instruction F. No filing fee is required.** ● ☐

D Is this a group filing? See General Instruction M ☐ Yes ☒ No

E Accounting method used: ACCRUAL

F Type of organization: ☒ Exemption under Section 23701 D (insert letter) ☐ IRC Section 4947(a)(1) trust

## Part I

**Complete Part I unless not required to file this form. See General Instructions B and C.**

| | | | | |
|---|---|---|---|---|
| **Receipts and Revenues** (Attach check or money order here.) | 1 Gross sales or receipts from other sources. From Side 2, Part II, line 8 ● | | 1 | 242,329. |
| | 2 Gross dues and assessments from members and affiliates ● | | 2 | |
| | 3 Gross contributions, gifts, grants, and similar amounts received. See instructions SEE SCH. B ● | | 3 | 151,872. |
| | 4 Total gross receipts for filing requirement test. Add line 1 through line 3 **This line must be completed.** If the result is less than $25,000, see General Instruction C ● | | 4 | 394,201. |
| | 5 Cost of goods sold | 5 | | |
| | 6 Cost or other basis, and sales expenses of assets sold | 6 | | |
| | 7 Total costs. Add line 5 and line 6 | | 7 | |
| | 8 Total gross income. Subtract line 7 from line 4 | | 8 | 394,201. |
| **Expenses** | 9 Total expenses and disbursements. From Side 2, Part II, line 18 | | 9 | 474,323. |
| | 10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8 | | 10 | -80,122. |
| **Filing Fee** | 11 Filing fee $10 or $25. See General Instruction F | | 11 | 10. |
| | 12 Penalty for failure to file on time. See General Instruction L | | 12 | |
| | 13 Balance due. Add line 11 and line 12 | | 13 | 10. |

14 If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? If 'Yes,' complete and attach form FTB 3509, Political or Legislative Activities by Section 23701d Organizations ☐ Yes ☒ No

15 Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? If 'Yes,' complete an explanation and attach copies of revised documents ☐ Yes ☒ No

16 Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No
If 'Yes,' enter amount of gross receipts from nonmember sources $

17 Did the organization file Form 100, Form 100S, 100W, or Form 109 to report taxable income? ☐ Yes ☒ No
If 'Yes,' enter amount of total income reported $

18 The financial records are in care of MIKE STONE Daytime telephone 415-256-2800
located at 1408 MISSION AVE., SAN RAFAEL, CA 94901

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

COPY

Signature of officer: Date: Title:

● 415-256-2800 Daytime telephone

**Paid Preparer's Use Only**

Preparer's signature: Sandra Reinhardt SANDRA REINHARDT Date: 11-7-03 Check if self-employed ☒ ● Preparer's SSN or PTIN: P00002472

Firm's name (or yours, if self-employed) and address: SANDRA MADISON REINHARDT, CPA, 1363 LINCOLN AVE., STE. 5, SAN RAFAEL, CA 94901 ● FEIN: 91-1757620

Daytime telephone (415) 453-0207

CACA9712L 12/16/02

For Privacy Act Notice, get form FTB 1131.

19902104051

POINT FOUNDATION 94-2147154

**Part II** **Organizations with gross receipts of more than $25,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information. See Specific Line Instructions.**

| | | | | |
|---|---|---|---|---|
| Receipts from Other Sources | 1 | Gross sales or receipts from all business activities. See instructions | 1 | |
| | 2 | Interest | 2 | 73. |
| | 3 | Dividends | 3 | |
| | 4 | Gross rents | 4 | |
| | 5 | Gross royalties | 5 | |
| | 6 | Gross amount received from sale of assets | 6 | |
| | 7 | Other income. Attach schedule SEE STATEMENT 1 | 7 | 242,256. |
| | 8 | **Total** gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1 | 8 | 242,329. |
| Expenses and Disbursements | 9 | Contributions, gifts, grants, and similar amounts paid. Attach schedule | 9 | |
| | 10 | Disbursements to or for members | 10 | |
| | 11 | Compensation of officers, directors, and trustees. Attach schedule SEE STATEMENT 2 | 11 | 0. |
| | 12 | Other salaries and wages | 12 | 164,455. |
| | 13 | Interest | 13 | 5,592. |
| | 14 | Taxes | 14 | 14,555. |
| | 15 | Rents | 15 | 21,858. |
| | 16 | Depreciation and depletion | 16 | 3,993. |
| | 17 | Other. Attach schedule SEE STATEMENT 3 | 17 | 263,870. |
| | 18 | Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9 | 18 | 474,323. |

**Schedule L** **Balance Sheets**

| | Beginning of taxable year | | End of taxable year | |
|---|---|---|---|---|
| **Assets** | (a) | (b) | (c) | (d) |
| 1 Cash | | 35,711. | | 373. |
| 2 Net accounts receivable | | 4,014. | | 2,467. |
| 3 Net notes receivable. Attach schedule | | | | |
| 4 Inventories | | | | |
| 5 Federal and state government obligations | | | | |
| 6 Investments in other bonds. Attach schedule | | | | |
| 7 Investments in stock. Attach schedule | | | | |
| 8 Mortgage loans (number of loans ____) | | | | |
| 9 Other investments. Attach schedule | | 30,000. | | 30,000. |
| 10a Depreciable assets | 131,111. | | 131,111. | |
| b Less accumulated depreciation | 127,118. | 3,993. | 131,111. | |
| 11 Land | | | | |
| 12 Other assets. Attach schedule ST 4 | | 10,454. | | 9,711. |
| 13 Total assets | | 84,172. | | 42,551. |
| **Liabilities and net worth** | | | | |
| 14 Accounts payable | | 18,016. | | 23,056. |
| 15 Contributions, gifts, or grants payable | | | | |
| 16 Bonds and notes payable. Attach schedule ST 5 | | | | 3,000. |
| 17 Mortgages payable | | | | |
| 18 Other liabilities. Attach schedule ST 6 | | 235,710. | | 266,171. |
| 19 Capital stock or principle fund | | -169,554. | | -249,676. |
| 20 Paid-in or capital surplus. Attach reconciliation | | | | |
| 21 Retained earnings or income fund | | | | |
| 22 Total liabilities and net worth | | 84,172. | | 42,551. |

**Schedule M-1** **Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than $25,000

| | | | | | |
|---|---|---|---|---|---|
| 1 | Net income per books | -80,122. | 7 | Income recorded on books this year not included in this return. Attach schedule | |
| 2 | Federal income tax | | | | |
| 3 | Excess of capital losses over capital gains | | | | |
| 4 | Income not recorded on books this year. Attach schedule | | 8 | Deductions in this return not charged against book income this year. Attach schedule | |
| 5 | Expenses recorded on books this year not deducted in this return. Attach schedule | | 9 | Total. Add line 7 and line 8 | |
| 6 | Total. Add line 1 through line 5 | -80,122. | 10 | Net income per return. Subtract line 9 from line 6 | -80,122. |

**Schedule B**
**(Form 990, 990-EZ, or 990-PF)**
Department of the Treasury
Internal Revenue Service

CALIFORNIA COPY

# Schedule of Contributors

**Supplementary information for line 1 of Form 990, 990-EZ and 990-PF (see instructions)**

OMB No. 1545-0047

**2002**

| Name of organization | Employer identification number |
|---|---|
| POINT FOUNDATION | 94-2147154 |

**Organization type** (check one):

| **Filers of:** | **Section:** |
|---|---|
| Form 990 or 990-EZ | [X] 501(c)( 3 ) (enter number) organization |
| | [ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation |
| | [ ] 527 political organization |
| Form 990-PF | [ ] 501(c)(3) exempt private foundation |
| | [ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation |
| | [ ] 501(c)(3) taxable private foundation |

Check if your organization is covered by the **General Rule** or a **Special Rule.** (**Note:** *Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General Rule and a Special Rule — see instructions.)*

**General Rule —**

[X] For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

**Special Rules —**

[ ] For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of $5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not aggregate to more than $1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc, purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc, contributions of $5,000 or more during the year.) ..... ► $ _____

**Caution:** *Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).*

**BAA For Paperwork Reduction Act Notice, see the instructions for Form 990 and Form 990-EZ.**

Schedule **B** (Form 990, 990-EZ, or 990-PF) (2002)

Name of organization: POINT FOUNDATION

Employer identification number: 94-2147154

**Part I** **Contributors** (See Instructions.)

| (a) Number | (b) Name, address and ZIP + 4 | (c) Aggregate contributions | (d) Type of contribution |
|---|---|---|---|
| 1 | POHAKU FUND<br>BOX 127<br>KENTFIELD, CA 94919 | $ 5,000. | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II if there is a noncash contribution.) |
| 2 | COLLECTIVE HERITAGE INSTITUTE<br>901 W. SAN MATEO RD., STE. L<br>SANTA FE, NM 87505 | $ 10,000. | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II if there is a noncash contribution.) |
| 3 | PRESIDIO ADVISORY FUND<br>300 HAYES ST., STE. 209<br>SAN FRANCISCO, CA 94102 | $ 20,000. | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II if there is a noncash contribution.) |
| 4 | CENTER FOR ECOLITERACY<br>2522 SAN PABLO AVE.<br>BERKELEY, CA 94702 | $ 5,000. | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II if there is a noncash contribution.) |
| 5 | EAST BAY COMMUNITY FUND<br>200 FRANK OGAWA PLAZA<br>OAKLAND, CA 94612 | $ 5,000. | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II if there is a noncash contribution.) |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II if there is a noncash contribution.) |

Name of organization: POINT FOUNDATION

Employer identification number: 94-2147154

**Part II** **Noncash Property** (See Specific Instructions.)

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (see instructions) | (d) Date received |
|---|---|---|---|
| | N/A | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (see instructions) | (d) Date received |
|---|---|---|---|
| | | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (see instructions) | (d) Date received |
|---|---|---|---|
| | | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (see instructions) | (d) Date received |
|---|---|---|---|
| | | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (see instructions) | (d) Date received |
|---|---|---|---|
| | | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (see instructions) | (d) Date received |
|---|---|---|---|
| | | $ | |

Name of organization: POINT FOUNDATION

Employer identification number: 94-2147154

**Part III** ***Exclusively*** **religious, charitable, etc, individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than $1,000 for the year** (Complete cols (a) through (e) and the following line entry.)

For organizations completing Part III, enter total of *exclusively* religious, charitable, etc, contributions of **$1,000 or less** for the year. (Enter this information once – see instructions.) ► $ N/A

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | N/A | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|---|
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|---|
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|---|
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|---|
| | |

POINT FOUNDATION 94-2147154

**STATEMENT 1**
**FORM 199, PART II, LINE 7**
**OTHER INCOME**

| | |
|---|---|
| ADVERTISING | $ 17,109. |
| MISCELLANEOUS | 766. |
| PROGRAM SERVICE REVENUE | 224,381. |
| TOTAL | $ 242,256. |

**STATEMENT 2**
**FORM 199, PART II, LINE 11**
**COMPENSATION OF OFFICERS, DIRECTORS, AND TRUSTEES**

| NAME, ADDRESS AND SOCIAL SECURITY NUMBER | TITLE AND AVERAGE HOURS PER WEEK DEVOTED | COMPEN-SATION | CONTRI-BUTION TO EBP & DC | EXPENSE ACCOUNT/ OTHER |
|---|---|---|---|---|
| DANICA REMY<br>104 EAST MANOR DR.<br>MILL VALLEY, CA 94941 | PRESIDENT<br>3 | $ 0. | $ 0. | $ 0. |
| DIANA HADLEY<br>350 SOUTH GRANDE<br>TUCSON, AZ 85745 | SEC/TREAS<br>2 | 0. | 0. | 0. |
| ROBERT HILLMAN<br>6191 VINE HILL SCHOOL RD.<br>SEBASTOPOL, CA 95472 | TRUSTEE<br>1 | 0. | 0. | 0. |
| RON PERNICK<br>789 26TH AVENUE<br>SAN FRANCISCO, CA 94121 | TRUSTEE<br>1 | 0. | 0. | 0. |
| SUNITA DUTT<br>1130 FOURTH STREET<br>SAN RAFAEL, CA 94901 | TRUSTEE<br>2 | 0. | 0. | 0. |
| | TOTAL | $ 0. | $ 0. | $ 0. |

**STATEMENT 3**
**FORM 199, PART II, LINE 17**
**OTHER EXPENSES**

| | |
|---|---|
| ACCOUNTING FEES | $ 1,378. |
| ADVERTISING | 2,500. |
| BANK CHARGES | 4,078. |
| BOARD EXPENSE | 1,400. |
| CIRCULATION | 36,216. |
| CONTRACT SERVICES | 54,908. |
| DEVELOPMENT EXPENSE | 12,143. |
| EDITORIAL EXPENSE | 8,413. |
| EQUIPMENT RENTAL AND MAINTENANCE | 2,477. |

POINT FOUNDATION 94-2147154

**STATEMENT 3 (CONTINUED)**
**FORM 199, PART II, LINE 17**
**OTHER EXPENSES**

| | |
|---|---|
| MISCELLANEOUS | $ 278. |
| OTHER EMPLOYEE BENEFIT | 14,125. |
| PAYROLL SERVICE FEE | 1,050. |
| POSTAGE AND SHIPPING | 7,109. |
| PRINTING AND PUBLICATIONS | 105,474. |
| PROP & LIAB INSURANCE | 2,129. |
| SUPPLIES | 8,759. |
| TELECOMMUNICATIONS | 4,303. |
| TRAVEL | 321. |
| VOIDED CHECKS | -3,465. |
| WEBSITE | 274. |
| TOTAL | $ 263,870. |

**STATEMENT 4**
**FORM 199, SCHEDULE L, LINE 12**
**OTHER ASSETS**

| | |
|---|---|
| DEPOSITS | 1,149. |
| NET INTANGIBLE ASSETS | 6,740. |
| PREPAID EXPENSES AND DEFERRED CHARGES | 1,822. |
| TOTAL | $ 9,711. |

**STATEMENT 5**
**FORM 199, SCHEDULE L, LINE 16**
**BONDS AND NOTES PAYABLE**

| LOANS FROM OFFICERS, DIRECTORS AND TRUSTEES | | BALANCE DUE |
|---|---|---|
| LENDER'S NAME: | ROBERT HILLMAN | |
| LENDER'S TITLE: | TRUSTEE | |
| PURPOSE OF LOAN: | OPERATIONS | |
| ORIGINAL AMOUNT: | 3,000. | |
| BALANCE DUE: | | 3,000. |
| TOTAL LOANS FROM OFFICERS, DIRECTORS, TRUSTEES | | $ 3,000. |
| TOTAL NOTES AND BONDS PAYABLE | | $ 3,000. |

**STATEMENT 6**
**FORM 199, SCHEDULE L, LINE 18**
**OTHER LIABILITIES**

| | |
|---|---|
| DEFERRED REVENUE | 179,485. |
| LOAN PAYABLE | 15,000. |
| LONG-TERM NOTE | 61,575. |
| PAYROLL LIABILITIES | 10,111. |
| TOTAL | $ 266,171. |

YEAR 2002

# California Exempt Organization Business Income Tax Return

FORM 109

For calendar year 2002 or fiscal year beginning month day year 2002, & ending month day year

California corporation or organization number: D-0546604

Federal employer ID number (FEIN): 94-2147154

Corporation or organization name: POINT FOUNDATION

Address: 1408 MISSION AVE.

PMB no.:

City: SAN RAFAEL, CA 94901-1971

State: ZIP Code:

A Is this an education IRA within the meaning of R&TC Section 23712? ☐ Yes ☒ No

B Is the organization currently under audit? ☐ Yes ☒ No

C Final return? ● ☐ Dissolved ● ☐ Surrendered (withdrawn) ● ☐ Merged/Reorganized

If a box is checked, enter effective date. . ●

D Nature of trade or business: ADVERTISING SALES

E Accounting method used: ACCRUAL

F Is this organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? ☐ Yes ☒ No

G Is this organization claiming any enterprise zone, Los Angeles Revitalization Zone (LARZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits ● ☐ Yes ☒ No

H Unrelated Business Activity (UBA) Code ● 541800

## Organizations Taxable as Corporations

Attach Check or Money Order

| | | | |
|---|---|---|---|
| 1 | Unrelated business taxable income from Side 2, Part II, line 30 ● | 1 | 0. |
| 2 | Multiply line 1 by the average apportionment percentage _____ % from the Schedule R, Apportionment Formula Worksheet, line 6. See instructions ● | 2 | |
| 3 | Enterprise zone, LAMBRA, LARZ, TTA, or Pierce's disease losses | 3 | SUSPENDED |
| 4 | Disaster loss carryover deduction from form FTB 3805Q. See General Information M ● | 4 | |
| 5 | Add line 3 and line 4 ● | 5 | |
| 6 | Net unrelated business taxable income. Subtract line 5 from the lesser of line 1 or line 2 ● | 6 | 0. |
| 7 | Tax. 8.84 % x line 6. See General Information J ● | 7 | |
| 8 | Tax credits from Schedule B, line 7, or Schedule P (100). See Schedule B instructions ● | 8 | |
| 9 | Balance. Subtract line 8 from line 7. If line 8 is greater than line 7, enter -0- ● | 9 | 0. |

## Organizations Taxable as Trusts

Tax Computation

| | | | |
|---|---|---|---|
| 10 | Unrelated business taxable income from Side 2, Part II, line 30 ● | 10 | |
| 11 | Enterprise zone, LAMBRA, LARZ, TTA, or Pierce's disease losses | 11 | SUSPENDED |
| 12 | Disaster loss carryover deduction from form FTB 3805V. See General Information M ● | 12 | |
| 13 | Add line 11 and line 12 ● | 13 | |
| 14 | Net unrelated business taxable income. Subtract line 13 from line 10 ● | 14 | |
| 15 | Tax on amount on line 14. See General Information J ● | 15 | |
| 16 | Tax credits from Schedule B, line 7, or Schedule P (541). See Schedule B instructions ● | 16 | |
| 17 | Balance. Subtract line 16 from line 15. If line 16 is greater than line 15, enter -0- ● | 17 | |

Total Tax

| | | | |
|---|---|---|---|
| 18 | Tax from line 9 or line 17 ■ | 18 | |
| 19 | Alternative minimum tax. See General Information N ■ | 19 | |
| 20 | Total tax. Add line 18 and line 19 ■ | 20 | |

Payments

| | | | | | |
|---|---|---|---|---|---|
| 21 | Overpayment from a prior year allowed as a credit ■ | 21 | | | |
| 22 | 2002 estimated tax payments ■ | 22 | | | |
| 23 | Amount paid with automatic extension (FTB 3539) ■ | 23 | | | |
| 24 | Total payments and credits. Add line 21 through line 23 ■ | | | 24 | |

Refund (Direct Deposit of Refund) or Amount Due

| | | | |
|---|---|---|---|
| 25 | Tax due. Subtract line 24 from line 20. Pay entire amount with return. See instructions ■ | 25 | |
| 26 | **Overpayment.** Subtract line 20 from line 24. See instructions ■ | 26 | |
| 27 | Enter amount of line 26 to be applied to 2003 estimate tax ■ | 27 | |
| 28 | **Refund.** Enter amount of line 26 to be refunded. Subtract line 27 from line 26 ■ | 28 | |
| | a Fill in the account information to have the refund directly deposited. Routing number ● | 28a | |
| | b Type: Checking ● ☐ Savings ● ☐ c Account Number ● | 28c | |
| 29 | Penalties and interest. See General Information L ■ | 29 | |
| 30 | ● ☐ Check if estimate penalty computed using Exception B or C and attach form FTB 5806. | | |
| 31 | **Total amount due.** Add line 25 and line 29. Pay with return | 31 | |

Person to contact for additional information: Telephone

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

COPY

► Signature of officer Date ► Title ● 415-256-2800 Daytime telephone

Paid Preparer's Use Only

Preparer's signature ► Sandra Reinhardt SANDRA REINHARDT Date 11-7-03 Check if self-employed ☒ Preparer's SSN/PTIN P00002472

Firm's name (or yours, if self-employed) and address ► SANDRA MADISON REINHARDT, CPA 1363 LINCOLN AVE., STE. 5 SAN RAFAEL, CA 94901 ● FEIN 91-1757620

Daytime telephone ● (415) 453-0207

For Privacy Act Notice, get form FTB 1131.

10902104051

POINT FOUNDATION 94-2147154

## Unrelated Business Taxable Income

### Part I Unrelated Trade or Business Income

| | | | |
|---|---|---|---|
| 1a Gross receipts or gross sales _____ b Less returns and allowances _____ Balance | | 1c | |
| 2 Cost of goods sold and/or operations from Schedule A, line 7 | | 2 | |
| 3 Gross profit. Subtract line 2 from line 1c | | 3 | |
| 4a Capital gain net income. See Specific Line Instructions — Trusts attach Schedule D (541) | | 4a | |
| b Net gain (loss) from Part II, Schedule D-1 | | 4b | |
| c Capital loss deduction for trusts | | 4c | |
| 5 Income (or loss) from partnerships, limited liability companies, or S corporations. See specific line instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule | | 5 | |
| 6 Rental income from Schedule C | | 6 | |
| 7 Unrelated debt-financed income from Schedule D | | 7 | |
| 8 Investment income of an R&TC Section 23701g, 23701i, or 23701n organization from Schedule E | | 8 | |
| 9 Annuities, interest, rents, and royalties of controlled organizations from Schedule F | | 9 | |
| 10 Exploited exempt activity income from Schedule G | | 10 | |
| 11 Advertising income from Schedule H, Part III, Column A | | 11 | |
| 12 Other income. Attach schedule | | 12 | |
| 13 Total unrelated trade or business income. Add line 3 through line 12 | | 13 | |

### Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

| | | | | |
|---|---|---|---|---|
| 14 Compensation of officers, directors, and trustees from Schedule I | | | 14 | |
| 15 Salaries and wages | | | 15 | |
| 16 Repairs | | | 16 | |
| 17 Bad debts | | | 17 | |
| 18 Interest. Attach schedule | | | 18 | |
| 19 Taxes. Attach schedule | | | 19 | |
| 20 Contributions. See instructions and attach schedule | | | 20 | |
| 21a Depreciation (Corporations and Associations — Schedule J) (Trusts — form FTB 3885F) | 21a | | | |
| b Less: depreciation claimed on Schedule A | 21b | | 21 | |
| 22 Depletion. Attach schedule | | | 22 | |
| 23a Contributions to deferred compensation plans | | | 23a | |
| b Employee benefit programs. See instructions | | | 23b | |
| 24 Other deductions. Attach schedule | | | 24 | |
| 25 Total deductions. Add line 14 through line 24 | | | 25 | |
| 26 Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13 | | | 26 | |
| 27 Excess advertising costs from Schedule H, Part III, Column B | | | 27 | |
| 28 Unrelated business taxable income before specific deduction. Subtract line 27 from line 26 | | | 28 | |
| 29 Specific deduction. See instructions | | | 29 | |
| 30 Unrelated business taxable income. Subtract line 29 from line 28. If less than zero, enter -0- | | | 30 | |

### Schedule A Cost of Goods Sold and/or Operations Method of inventory valuation (specify)

| | | |
|---|---|---|
| 1 Inventory at beginning of year | 1 | |
| 2 Purchases | 2 | |
| 3 Cost of labor | 3 | |
| 4a Additional IRC Section 263A costs. Attach schedule | 4a | |
| b Other costs. Attach schedule | 4b | |
| 5 Total. Add line 1 through line 4b | 5 | |
| 6 Inventory at end of year | 6 | |
| 7 Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Part I, line 2 | 7 | |

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? ☐ Yes ☒ No

### Schedule B Tax Credits Do not complete if you must file Schedule P (100 or 541).

| | | | | |
|---|---|---|---|---|
| 1 Enter credit name _____ | code no. _____ | 1 | | |
| 2 Enter credit name _____ | code no. _____ | 2 | | |
| 3 Enter credit name _____ | code no. _____ | 3 | | |
| 4 Enter credit name _____ | code no. _____ | 4 | | |
| 5 Enter credit name _____ | code no. _____ | 5 | | |
| 6 Enter credit name _____ | code no. _____ | 6 | | |
| 7 Total. Add line 1 through line 6. Enter here and on Side 1, line 8, for corporations and associations, or line 16 for trusts | | | 7 | |

POINT FOUNDATION 94-2147154

## Schedule C Rental Income from Real Property and Personal Property Leased with Real Property

Note: For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

| 1 Description of property | 2 Rent received or accrued | 3 Percentage of rent attributable to personal property |
|---|---|---|
| | | % |
| | | % |
| | | % |

| 4 Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income | | 5 Complete if any item in column 3 is more than 10%, but not more than 50% | | |
|---|---|---|---|---|
| (a) Deductions directly connected (attach schedule) | (b) Income includible, column 2 less column 4(a) | (a) Gross income reportable, column 2 x column 3 | (b) Deductions directly connected with personal property (att sch) | (c) Net income includible, column 5(a) less column 5(b) |
| | | | | |
| | | | | |
| | | | | |
| Add columns 4(b) and 5(c). Enter here and on Side 2, Part I, line 6 | | | | |

## Schedule D Unrelated Debt-Financed Income

| 1 Description of debt-financed property | 2 Gross income from or allocable to debt-financed property | 3 Deductions directly connected with or allocable to debt-financed property | |
|---|---|---|---|
| | | (a) Straight line depreciation (attach schedule) | (b) Other deductions (attach schedule) |
| | | | |
| | | | |
| | | | |

| 4 Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule) | 5 Average adjusted basis of or allocable to debt-financed property (attach schedule) | 6 Debt basis percentage, column 4 ÷ column 5 | 7 Gross income reportable, column 2 x column 6 | 8 Allocable deductions (total of columns 3(a) and 3(b) x column 6) | 9 Net income (or loss) includible, column 7 less column 8 |
|---|---|---|---|---|---|
| | | % | | | |
| | | % | | | |
| | | % | | | |
| Total. Enter here and on Side 2, Part I, line 7 | | | | | |

## Schedule E Investment Income of an R&TC Section 23701g, 23701i, or 23701n Organization

| 1 Description | 2 Amount | 3 Deductions directly connected (attach schedule) | 4 Net investment income, column 2 less column 3 | 5 Set-asides (attach schedule) | 6 Balance of investment income, column 4 less column 5 |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| Total. Enter here and on Side 2, Part I, line 8 | | | | | |
| Enter gross income from members (dues, fees, charges, or similar amounts) | | | | | |

## Schedule F Income (Annuities, Interest, Rents, and Royalties) From Controlled Organizations

| 1 Name and address of controlled organizations | 2 Gross income from controlled organizations | 3 Deductions directly connected with column 2 income (attach schedule) | 4 Exempt controlled organizations | | |
|---|---|---|---|---|---|
| | | | (a) Unrelated business taxable income | (b) Taxable income computed as though not exempt under Section 23701, or the amount in column (a), whichever is greater | (c) Percentage, column (a) ÷ column (b) |
| | | | | | |
| | | | | | |
| | | | | | |

| 5 Nonexempt controlled organizations | | | 6 Gross income reportable, column 2 x column 4(c) or column 5(c) | 7 Allowable deductions, column 3 x column 4(c) or column 5(c) | 8 Net income includible, column 6 less column 7 |
|---|---|---|---|---|---|
| (a) Excess taxable income | (b) Taxable income or amount in column (a), whichever is greater | (c) Percentage, column (a) ÷ (b) | | | |
| | | % | | | |
| | | % | | | |
| | | % | | | |
| Total. Enter here and on Side 2, Part I, line 9 | | | | | |

## Schedule G Exploited Exempt Activity Income, other than Advertising Income

| 1 Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity) | 2 Gross unrelated business income from trade or business | 3 Expenses directly connected with production of unrelated business income | 4 Net income from unrelated trade or business, column 2 less column 3 | 5 Gross income from activity that is not unrelated business income | 6 Expenses attributable to column 5 | 7 Excess exempt expense, column 6 less column 5 but not more than column 4 | 8 Net income includible, column 4 less column 7 but not less than zero |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Total. Enter here and on Side 2, Part I, line 10 | | | | | | | |

POINT FOUNDATION 94-2147154

## Schedule H Advertising Income and Excess Advertising Costs

### Part I Income from Periodicals Reported on a Consolidated Basis

| 1 Name of periodical | 2 Gross advertising income | 3 Direct advertising costs | 4 Advertising income or excess advertising costs. If column 2 is greater than column 3, complete columns 5, 6, and 7. If column 3 is greater than column 2, enter the excess in Part III, column B(b). Do not complete columns 5, 6, and 7. | 5 Circulation income | 6 Readership costs | 7 If column 5 is greater than column 6, enter the income shown in column 4, in Part III, column A(b). If column 6 is greater than column 5, subtract the sum of column 6 and column 3 from the sum of column 5 and column 2. Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-. |
|---|---|---|---|---|---|---|
| WHOLE EARTH | 17,109. | 2,582. | | 221,461. | 378,784. | |
| | | | | | | |
| | | | | | | |
| Totals..... | 17,109. | 2,582. | 14,527. | 221,461. | 378,784. | -142,796. |

### Part II Income from Periodicals Reported on a Separate Basis

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |

### Part III Column A – Net Advertising Income

| (a) Enter 'consolidated periodical' and/or names of non-consolidated periodicals | (b) Enter total amount from Part I, column 4 or 7, and amounts listed in Part II, columns 4 and 7 |
|---|---|
| CONSOLIDATED PERIODICAL | LOSS LM 0. |
| | |
| | |
| Enter total here and on Side 2, Part I, line 11..... | |

### Part III Column B – Excess Advertising Costs

| (a) Enter 'consolidated periodical' and/or names of non-consolidated periodicals | (b) Enter total amount from Part I, column 4, and amounts listed in Part II, column 4 |
|---|---|
| | |
| | |
| | |
| Enter total here and on Side 2, Part II, line 27..... | |

## Schedule I Compensation of Officers, Directors, and Trustees

| 1 Name of Officer | 2 Social Security Number | 3 Title | 4 Percent of time devoted to business | 5 Compensation attributable to unrelated business | 6 Expense account allowances |
|---|---|---|---|---|---|
| | | | % | | |
| | | | % | | |
| | | | % | | |
| | | | % | | |
| | | | % | | |
| Total. Enter here and on Side 2, Part II, line 14..... | | | | | |

## Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

| 1 Group and guideline class or description of property | 2 Date acquired | 3 Cost or other basis | 4 Depreciation allowed or allowable in prior years | 5 Method of computing depreciation | 6 Life or rate | 7 Depreciation for this year |
|---|---|---|---|---|---|---|
| 1 Total additional first-year depreciation (do not include in items below)..... | | | | | | |
| 2 Other depreciation: | | | | | | |
| Buildings..... | | | | | | |
| Furniture and fixtures..... | | | | | | |
| Transportation equipment.... | | | | | | |
| Machinery and other equipment..... | | | | | | |
| Other (specify) _____ | | | | | | |
| | | | | | | |
| 3 Other depreciation..... | | | | | | |
| 4 Total..... | | | | | | |
| 5 Amount of depreciation claimed elsewhere on return..... | | | | | | |
| 6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a..... | | | | | | |

POINT FOUNDATION 94-2147154

## Schedule K Add-On taxes or Recapture of Tax. See instructions.

| | | | |
|---|---|---|---|
| 1 | Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834 | 1 | |
| 2 | Interest on tax attributable to installment: a Sales or certain timeshares or residential lots | 2a | |
| | b Method for non-dealer installment obligations | 2b | |
| 3 | IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles | 3 | |
| 4 | Credit recapture. Credit name _____ | 4 | |
| 5 | Total. Combine the amounts on line 1 through line 4. See instructions | 5 | |

## Schedule R Apportionment Formula Worksheet

| Use only for unrelated trade or business amounts | (a) Total within and outside California | (b) Total within California | (c) Percent within California (b) ÷ (a) |
|---|---|---|---|
| 1 **Property factor:** See instructions | | | |
| 2 **Payroll factor:** Wages and other compensation of employees | | | |
| 3 **Sales factor:** Gross sales and/or receipts less returns and allowances | | | |
| 4 Multiply the factor on line 3, column (c) by 2 | | | |
| 5 **Total percentage:** Add the percentages in column (c) line 1, line 2, and line 4 | | | |
| 6 **Average apportionment percentage:** Divide the factor on line 5 by 4 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions | | | |

CS

**MAIL TO:**
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
Telephone: (916) 445-2021

**WEBSITE ADDRESS:**
http://ag.ca.gov/charities/

# REGISTRATION/RENEWAL FEE REPORT

## TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. Sections 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of $800, plus interest, and/or fines or filing penalties as defined in Government Code Section 12586.1.

**RRF-1 EXTENSIONS WILL NOT BE GRANTED**

OFFICE OF THE ATTORNEY GENERAL • CALIFORNIA DEPARTMENT OF JUSTICE • liberty and justice under law

**Enter State Charity Registration Number, Name, and Address of Organization:**

State Charity Registration Number 10497

POINT FOUNDATION
Name of Organization

1408 MISSION AVE.
Address (Number and Street)

SAN RAFAEL, CA 94901-1971
City or Town State ZIP Code

**Check if:**
- [ ] Change of address
- [ ] Amended report

Corporate or Organization No. D-0546604

Federal Employer ID No. 94-2147154

## PART A – ACTIVITIES

| | Yes | No |
|---|---|---|
| 1 During your most recent full accounting period did your gross receipts or total assets equal $100,000 or more? | X | |

**Note:** **If the answer is yes, you are required by Title 11 of the California Code of Regulations, Sections 311 and 312, to attach a check in the amount of $25.00 to this report. Make check payable to Department of Justice.**

2 For your **most recent full accounting period** (beginning 1/01/02 ending 12/31/02) list:
Gross receipts $ 394,201. Total assets $ 42,551. Actual [X] Estimated [ ]

## PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

**Note:** **If you answer 'yes' to any of the questions below, you must attach a separate sheet providing an explanation and details for each 'yes' response. Please review RRF-1 Instructions for information required.**

| | Yes | No |
|---|---|---|
| 1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest? | | X |
| 2 During this reporting period, was there any theft embezzlement, diversion or misuse of the organization's charitable property or funds? | | X |
| 3 During this reporting period, did nonprogram expenditures exceed at least 50% of gross revenues? | | X |
| 4 During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy. | | X |
| 5 During this reporting period, were the services of a professional fund-raiser or fund-raising counsel used? If 'yes,' provide an attachment listing the name, address, and telephone number of the service provider. | | X |
| 6 During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number. | | X |
| 7 During this reporting period, did the organization hold a raffle for charitable purposes? If 'yes,' provide an attachment indicating the number of raffles and the date(s) they occurred. | | X |
| 8 Does the organization conduct a vehicle donation program? If 'yes,' provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fund-raiser. | | X |

Organization's area code and telephone number 415-256-2800

Organization's e-mail address

**I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.**

COPY

Signature of authorized officer | Printed Name | Title | Date